



ANNUAL BUDGET FOR FISCAL YEAR 2015 - 2016

This budget will raise more total property taxes than last year's budget by \$192,792 or 16%, and of that amount, \$44,315 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the adoption of the budget as follows:

FOR: Timmerle Kelly, Robert Jaska, Russell Moore and Billy Plake

AGAINST: None

PRESENT and not voting: Larry Cooper

ABSENT: None

	FY 2014-15	FY 2015-16
Property Tax Rate	0.612639/\$100 of value	0.612639/\$100 of value
Effective Rate	0.536617/\$100 of value	0.599939/\$100 of value
Effective M&O Tax Rate	0.390245/\$100 of value	0.455168/\$100 of value
Rollback Tax Rate	0.642333/\$100 of value	0.644793/\$100 of value
Debt Rate (I&S)	0.146372/\$100 of value	0.144771/\$100 of value

The total amount of municipal debt obligation for the City of Van Alstyne is \$13,380,959.47. Of that amount \$611,330.83 is secured by property taxes, \$1,960,000.00 is secured by property taxes through the I&S rate and \$10,809,628.64 is supported by water and sewer revenues.



September 18, 2015

Honorable Mayor Larry Cooper

Honorable City Council Members:

Billy Plake, Mayor Pro Tem
Russell Moore
Timmerle Kelly
Robert Jaska

INTRODUCTION

The City of Van Alstyne is continuing the focus on transparency with all our financial and budgetary documents. The annual operating and capital budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016 is submitted for your review.

We would like to extend our thanks to department directors for their excellent performance in preparing the budget document.

BUDGET HIGHLIGHTS

As we prepared this budget, the primary concerns were continuing essential services for our citizens, maintaining appropriate staffing levels, developing reserves in our General Fund and increasing the depreciation in the Enterprise Fund.

Requests for funding were evaluated and recommendations are based upon need and available funds. These items have been included in the FY2015-16 proposed budget, as presented.

Highlights of the proposed budget are detailed below:

- The property tax rate for the upcoming fiscal year is proposed at the rate of \$0.612639 per \$100 assessed valuation. This is the same as FY15.
- There are no cuts in programs or services for citizens.
- The budget includes a proposed pay increase for employees to move toward an average base pay as compared to market competitors.

- The water/wastewater base rate is proposed to increase \$2.80 or 4% based on consumption. The water volume rate continues the tiered rate structure. Increases are primarily due to the need to increase the capacity for current consumer demand and future development.
- The City is moving forward on the replacement of the sewer line from FM 3133 to the Wastewater Treatment Plant as well as improvements to the UV system and installation of a belt press at the plant. Engineering has analyzed the mixing of surface and ground water to insure adequate supply of this precious resource. Construction of the water line loop, taking water west along County Line Road and north along Cartwright Road to connect near South Grayson College, is anticipated to begin in the fall.
- Street repair expenditures have increased by \$12,000 over FY2014-15. This is directly attributable to an increase in Sales Tax revenue which is a sign of Van Alstyne's economic health.

GENERAL FUND

REVENUES

The General Fund revenues are proposed at \$3,512,777.57 which represents a decrease of 0.5% from the previous year's budget. This is essentially attributed to lower Fire/EMS and Municipal Court revenues. Additional property taxes will be realized from new construction and increasing valuations. FY2014-15 sales tax revenues increased 9% and are anticipated to continue climbing. Also revenue is expected from franchise fees, permits and inspections, municipal court fines and fees, EMS billing and other miscellaneous fees.

Property Taxes

Certified property valuations provided to the City by the Grayson County Appraisal District totaled \$205,307,415 for FY2015-16. This represents an increase of 4.6% from the 2014 tax roll of \$196,221,621. The tax rate proposed for FY2015-16 remains \$0.612639 per \$100 assessed valuation.

Sales Taxes

FY2014-15 sales tax collections are projected to close out approximately 9% higher than original estimations. Based upon this information, sales tax projections for FY2015-16 were calculated using the estimated collections through the end of the fiscal year. The opening of new commercial/retail businesses allow for more "shop local" options and broaden the tax base.

EXPENSES

General Fund operating expenses are proposed at \$3,512,777.57 which represents a decrease of 0.5%. This decrease is primarily credited to reductions in the fire department, municipal court, parks and community center.

It is expected that all operating expenses will be paid from current operating revenues. Also, the development of General Fund reserves is an administrative priority for long-term stability.

WATER AND WASTEWATER FUND

The FY2015-16 budget includes proposed operating revenues of \$2,745,057.60 which is a 15.8% increase over the FY2014-15 budgeted revenues. The water and wastewater revenue projection is based on historical consumption averages, with proposed increases in both water and wastewater consumption rates.

Proposed water and wastewater baseline expenses are \$2,745,057.60 which is an increase of 15.8% over the prior year's appropriations. The increase is directly related to a 10% increase in wastewater costs while water related costs increase by 20%. The primary increase is to meet debt obligations related to the Collin Grayson Municipal Alliance (CGMA) waterline as well as forthcoming infrastructure improvements and expansions.

Depreciation within the fund will hold at \$94,500 while impact fee revenue is anticipated for 75 new residential home starts. This is 30 more than the 45 anticipated for FY2014-15.

LONG-TERM DEBT

The City has existing long-term debt issued for the acquisition and construction of major capital facilities, infrastructure and equipment. The City has \$611,330.83 in debt secured by property taxes, \$1,960,000.00 in debt secured by property taxes through the interest and sinking rate and \$10,809,628.64 in revenue bonds for water and wastewater capital improvements, for a total indebtedness of \$13,380,959.47.

CLOSING COMMENTS

Working with staff on the FY2015-16 budget has been a thoughtful process accomplished by focusing on the needs, wants and ideals of the governing body. We intend to produce excellent results while maintaining the current property tax rate and implementing a nominal 4% increase in utility rates. Becoming cost competitive with neighboring cities, the emphasis on development participation will be equitable and reduce the growing pains for citizens. With current staffing and available time, communication will be the key factor in organizational effectiveness. Maintaining service levels is a priority while planning for future expansion. Van Alstyne's future is bright.

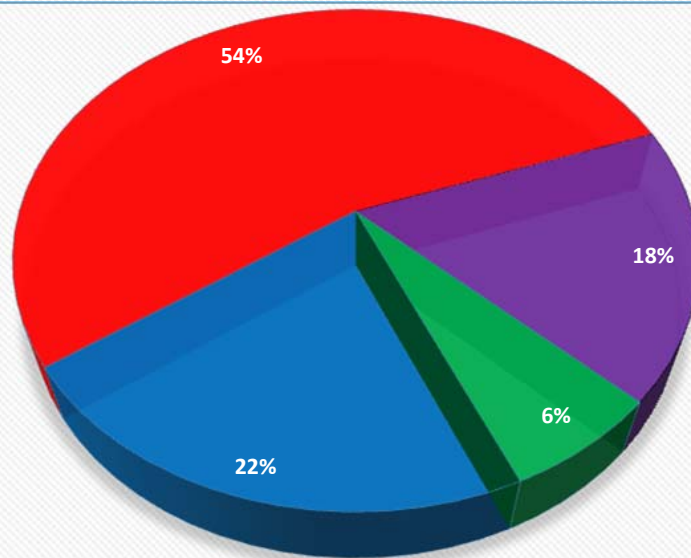
Respectfully,

Frank Baker
City Manager

Cost of Governance

City of Van Alstyne - Fiscal Year 2016

Property Tax Breakdown



■ VAISD - \$1.52

■ Grayson County - \$0.4909

■ Grayson College - \$0.1814

■ City of Van Alstyne - \$0.612639

Cost of Governance

City of Van Alstyne - Fiscal Year 2016

FY 15 Tax Rate Comparison with Area Cities		<i>Population</i>
<i>Weston</i>	<i>\$0.360000</i>	<i>562</i>
<i>Sherman</i>	<i>\$0.372000</i>	<i>39,943</i>
<i>Prosper</i>	<i>\$0.520000</i>	<i>12,943</i>
<i>Aubrey</i>	<i>\$0.566997</i>	<i>2,718</i>
<i>McKinney</i>	<i>\$0.583000</i>	<i>148,559</i>
<i>Melissa</i>	<i>\$0.610000</i>	<i>6,112</i>
<i>Gunter</i>	<i>\$0.612576</i>	<i>1,485</i>
<i>Van Alstyne</i>	<i>\$0.612639</i>	<i>3,096</i>
<i>Tom Bean</i>	<i>\$0.623753</i>	<i>1,043</i>
<i>Anna</i>	<i>\$0.639000</i>	<i>9,515</i>
<i>Celina</i>	<i>\$0.645000</i>	<i>6,774</i>
<i>Denison</i>	<i>\$0.653377</i>	<i>22,816</i>
<i>Howe</i>	<i>\$0.690000</i>	<i>2,609</i>
<i>Whitewright</i>	<i>\$0.740000</i>	<i>1,612</i>

Cost of Governance

City of Van Alstyne - Fiscal Year 2016

Property Tax Bill (City of Van Alstyne)

Taxable Home Value	\$125,000
Van Alstyne Tax Rate	\$0.612639
Annual Property Tax Bill	\$765.80
Monthly Property Tax Bill	\$63.82

	General Fund Expenditures*	Percentage	Cents of Tax Rate	On monthly tax bill
Museum	\$1,755	0.05%	0.000282	\$0.03
Community Center	\$7,222	0.19%	0.001161	\$0.12
Senior Center	\$16,628	0.44%	0.002673	\$0.28
Parks	\$90,968	2.39%	0.014625	\$1.52
Library	\$164,611	4.32%	0.026466	\$2.76
Communications	\$223,941	5.88%	0.036004	\$3.75
Debt Service	\$297,726	7.81%	0.047867	\$4.99
Municipal Court	\$300,618	7.89%	0.048332	\$5.03
Streets	\$343,849	9.02%	0.055283	\$5.76
Administration	\$756,258	19.85%	0.121588	\$12.67
Police	\$793,544	20.83%	0.127583	\$13.29
Fire	\$813,384	21.35%	0.130773	\$13.62
Total	\$3,810,504	100%	0.612639	\$63.82

Other Average Monthly Costs

Basic Cable/Satellite TV Package	\$125.00
Mid-Tier Internet Package	\$50.00
Cell Phone Dataplan	\$150.00
Daily coffee at Starbucks	\$60.00
Basic Weekly Lawn Care	\$35.00
Total	\$420.00

*All expenditure figures are drawn from the Fiscal Year 2016 General Fund Budget. It does not include any self-supported operations like the Water and Sewer Fund.



2015 - 2016 Budget Summary

	FY 2015 Final	FY 2016 Final
10 - General Fund		
Revenue	\$3,532,103.27	\$3,512,777.57
Expense	(\$3,531,621.26)	(\$3,512,777.57)
Revenue over Expense	<u>\$482.01</u>	<u>\$0.00</u>
20 - Court Tech & Sec		
Revenue	\$14,270.00	\$14,270.00
Expense	(\$2,767.92)	(\$5,859.83)
Revenue over Expense	<u>\$11,502.08</u>	<u>\$8,410.17</u>
21 - Police Seizure		
Revenue	\$90.00	\$90.00
Expense	\$0.00	\$0.00
Revenue over Expense	<u>\$90.00</u>	<u>\$90.00</u>
40 - Debt Service		
Revenue	\$324,907.67	\$335,347.94
Expense	(\$291,261.00)	(\$297,726.00)
Revenue over Expense	<u>\$33,646.67</u>	<u>\$37,621.94</u>
50 - Capital Improvement		
Revenue	\$200.00	\$200.00
Expense	\$0.00	\$0.00
Revenue over Expense	<u>\$200.00</u>	<u>\$200.00</u>
60 - Water Fund		
Revenue	\$2,369,533.11	\$2,745,057.60
Expense	(\$2,369,533.11)	(\$2,745,057.60)
Revenue over Expense	<u>(\$0.00)</u>	<u>\$0.00</u>
65 - Water Debt Service		
Revenue	\$0.00	\$50,480.00
Expense	\$0.00	(\$50,450.00)
Revenue over Expense	<u>\$0.00</u>	<u>\$30.00</u>
80 - S&N Enterprises		
Revenue	\$22,029.96	\$22,029.96
Expense	(\$21,999.96)	(\$21,999.96)
Revenue over Expense	<u>\$30.00</u>	<u>\$30.00</u>
Grand Total		
Revenue	\$6,263,134.01	\$6,680,253.07
Expense	(\$6,217,183.25)	(\$6,633,870.96)
Revenue over Expense	<u>\$45,950.75</u>	<u>\$46,382.11</u>



City Department Codes

10 - General Fund

400 – Administration
411 – Library
412 – Museum
544 –EMS
550 – Police
551 – Communications
552 – Municipal Court
555 – Parks and Recreation
561 – Senior Center
562 – Community Center
580 – Streets

60 – Water/ Wastewater Fund

701 – Water
705 – Wastewater



2015 - 2016 General Fund (10) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
10	400	5101	Property Tax Revenue - Current	991,471.99	1,054,749.33
10	400	5102	Property Tax Revenue - Delinquent	10,000.00	10,000.00
10	400	5103	Property Tax Penalty & Interest	5,000.00	5,000.00
10	400	5206	Franchise Tax	170,000.00	170,000.00
10	400	5225	Sales Tax Revenue	539,000.00	587,000.00
10	400	5310	Mixed Drink Tax	0.00	500.00
10	400	5313	Building Permits	69,000.00	115,000.00
10	400	5314	Zoning Fees	1,000.00	1,100.00
10	400	5499	Miscellaneous Revenue	3,300.00	3,500.00
10	400	5501	Reimbursed Salaries	16,918.09	26,359.13
10	400	5530	Interest Income	2,000.00	2,300.00
10	411	5499	Miscellaneous Revenue	2,000.00	2,300.00
10	411	5500	Grant Revenue	0.00	1,000.00
10	411	5602	Grayson County	2,280.00	2,280.00
10	411	5603	Library Fines	2,500.00	2,000.00
10	544	5313	Building Permits	8,500.00	1,500.00
10	544	5491	Gain on Sale of Assets	0.00	10,000.00
10	544	5499	Miscellaneous Revenue	1,350.00	7,500.00
10	544	5500	Grant Revenue	15,000.00	7,200.00
10	544	5602	Grayson County	129,205.92	129,205.92
10	544	5604	Gunter	13,440.00	13,440.00
10	544	5605	Howe	18,000.00	18,000.00
10	544	5606	Ins/Private Payments	697,877.88	600,000.00
10	544	5608	Tom Bean	6,400.00	6,400.00
10	550	5491	Gain on Sale of Assets	2,000.00	0.00
10	550	5499	Miscellaneous Revenue	1,000.00	1,000.00
10	550	5501	Reimbursed Salaries	63,640.87	0.00
10	550	5530	Interest Income	0.60	1.00
10	550	5906	LEOSE Revenue	0.00	1,000.00
10	552	5110	Court Fines	640,000.00	600,000.00
10	552	5499	Miscellaneous Revenue	150.00	150.00
10	552	5800	Transfers In	2,767.92	4,492.19
10	555	5499	Miscellaneous Revenue	7,000.00	7,800.00
10	562	5621	Rental Fee	4,300.00	3,000.00
10	580	5209	Sales Tax Revenue	107,000.00	119,000.00
Total Revenues:				\$3,532,103.27	\$3,512,777.57

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
10	400	6101	Salaries	206,803.90	213,294.40
10	400	6102	Salaries - Overtime	2,432.00	3,399.00
10	400	6114	Payroll Taxes	16,006.55	16,577.05
10	400	6121	Health Insurance	28,614.07	29,027.28
10	400	6125	TMRS Retirement	21,231.96	22,991.17
10	400	6127	Worker's Compensation	676.20	717.48
10	400	6209	Other Supplies - Misc.	3,000.00	2,500.00
10	400	6210	Clothing Supplies	0.00	500.00



10	400	6212	Postage	3,000.00	2,500.00
10	400	6303	Maint. & Repair - Buildings	1,900.00	2,200.00
10	400	6701	Building Inspection	60,000.00	97,750.00
10	400	6703	Contract Services	108,400.00	116,260.89
10	400	6705	Mayor Expense	1,200.00	1,000.00
10	400	6706	Council Member's Expense	2,400.00	1,000.00
10	400	6711	Travel Expense	7,000.00	5,000.00
10	400	6714	Demolition Expense	10,500.00	10,500.00
10	400	6715	Appraisal District Fees	23,475.01	24,896.36
10	400	6716	Election Expenses	13,000.00	7,000.00
10	400	6721	Education & Training	7,700.00	5,000.00
10	400	6722	Insurance - Property, Liability & Bonds	6,300.00	6,300.00
10	400	6731	Public Notices - Advertising	2,000.00	1,000.00
10	400	6753	Legal Expenses	55,000.00	80,000.00
10	400	6754	Accounting Expenses	25,000.00	15,000.00
10	400	6755	Audit Expense	13,000.00	11,000.00
10	400	6761	Dues & Publications	3,500.00	3,000.00
10	400	6780	Electricity	1,500.00	1,500.00
10	400	6781	Gas - Natural	1,050.00	1,000.00
10	400	6783	Telephone	8,000.00	5,000.00
10	400	6911	Machinery & Equipment	0.00	4,675.00
10	400	6943	Misc Exp	1,000.00	2,000.00
10	400	9811	Transfers Out	30,000.00	63,669.19
10	411	6101	Salaries	99,005.30	105,594.40
10	411	6114	Payroll Taxes	7,573.91	8,077.97
10	411	6121	Health Insurance	18,940.08	12,018.72
10	411	6125	TMRS Retirement	7,712.79	7,608.64
10	411	6127	Worker's Compensation	295.83	342.54
10	411	6208	Office Supplies	700.00	700.00
10	411	6209	Other Supplies - Misc.	850.00	700.00
10	411	6302	Maint. & Repair - Equipment	200.00	100.00
10	411	6303	Maint. & Repair - Buildings	1,450.00	1,450.00
10	411	6305	Maint. & Repair - Other	1,200.00	1,000.00
10	411	6703	Contract Services	4,890.00	5,209.00
10	411	6711	Travel Expense	1,400.00	1,200.00
10	411	6722	Insurance - Property, Liability & Bonds	1,600.00	1,900.00
10	411	6731	Public Notices - Advertising	25.00	60.00
10	411	6761	Dues & Publications	440.00	475.00
10	411	6780	Electricity	4,000.00	5,500.00
10	411	6781	Gas - Natural	1,600.00	1,800.00
10	411	6783	Telephone	4,000.00	3,600.00
10	411	6911	Machinery & Equipment	1,200.00	1,200.00
10	411	6912	Books, Tapes, etc. - Purchase	5,700.00	5,700.00
10	411	6913	Magazines & Papers - Purchase	375.00	375.00
10	412	6703	Contract Services	128.00	190.00
10	412	6722	Insurance - Property, Liability & Bonds	200.00	315.00
10	412	6780	Electricity	450.00	600.00
10	412	6781	Gas - Natural	600.00	650.00
10	544	6101	Salaries	410,804.50	371,644.13
10	544	6102	Salaries - Overtime	36,548.83	55,425.06
10	544	6114	Payroll Taxes	34,222.53	32,670.79
10	544	6121	Health Insurance	53,988.60	51,603.12
10	544	6125	TMRS Retirement	39,252.98	37,238.34



10	544	6127	Worker's Compensation	9,946.59	9,448.44
10	544	6208	Office Supplies	300.00	0.00
10	544	6209	Other Supplies - Misc.	900.00	1,000.00
10	544	6210	Clothing Supplies	7,100.00	3,000.00
10	544	6216	Vehicle Supplies - Fuel	42,000.00	35,000.00
10	544	6217	Vehicle Supplies - Other	50.00	220.00
10	544	6218	Pharmaceutical Supplies	7,000.00	5,000.00
10	544	6219	Non-Pharmaceutical Supplies	15,000.00	14,000.00
10	544	6220	Medical Gasses	3,300.00	3,300.00
10	544	6301	Maint. & Repair - Vehicles	23,200.00	30,000.00
10	544	6302	Maint. & Repair - Equipment	4,000.00	2,000.00
10	544	6303	Maint. & Repair - Buildings	300.00	1,000.00
10	544	6703	Contract Services	17,503.41	10,901.41
10	544	6711	Travel Expense	2,000.00	1,200.00
10	544	6721	Education & Training	6,000.00	2,000.00
10	544	6722	Insurance - Property, Liability & Bonds	22,500.00	23,805.00
10	544	6753	Community Paramedicine	3,000.00	1,500.00
10	544	6761	Dues & Publications	7,709.00	1,500.00
10	544	6780	Electricity	2,500.00	3,700.00
10	544	6781	Gas - Natural	800.00	700.00
10	544	6783	Telephone	5,000.00	5,200.00
10	544	6790	Interest Expense	18,110.26	18,012.11
10	544	6799	Other Services - Misc.	825.00	0.00
10	544	6910	Loan Payment - Principal	117,215.91	88,615.48
10	544	6911	Machinery & Equipment	7,300.00	3,700.00
10	550	6101	Salaries	457,340.17	449,819.10
10	550	6102	Salaries - Overtime	26,590.72	29,542.66
10	550	6114	Payroll Taxes	37,020.71	36,671.17
10	550	6121	Health Insurance	67,692.97	60,658.08
10	550	6125	TMRS Retirement	48,552.28	50,860.28
10	550	6127	Worker's Compensation	12,602.08	13,256.29
10	550	6209	Other Supplies - Misc.	5,000.00	5,000.00
10	550	6210	Clothing Supplies	6,000.00	6,500.00
10	550	6216	Vehicle Supplies - Fuel	31,500.00	31,500.00
10	550	6301	Maint. & Repair - Vehicles	9,000.00	8,250.00
10	550	6302	Maint. & Repair - Equipment	2,000.00	2,000.00
10	550	6303	Maint. & Repair - Buildings	4,500.00	4,200.00
10	550	6703	Contract Services	11,054.00	15,236.00
10	550	6711	Travel Expense	2,500.00	3,500.00
10	550	6721	Education & Training	1,500.00	1,500.00
10	550	6722	Insurance - Property, Liability & Bonds	12,500.00	13,300.00
10	550	6761	Dues & Publications	250.00	250.00
10	550	6780	Electricity	5,000.00	5,150.00
10	550	6781	Gas - Natural	850.00	850.00
10	550	6783	Telephone	6,500.00	5,400.00
10	550	6799	Other Services - Misc.	700.00	0.00
10	550	6911	Machinery & Equipment	5,800.00	12,000.00
10	550	6914	Capitalized Items	38,240.99	38,000.00
10	550	6943	Misc Exp	100.00	100.00
10	551	6101	Salaries	125,016.82	132,901.38
10	551	6102	Salaries - Overtime	14,508.00	14,940.00
10	551	6114	Payroll Taxes	10,673.65	11,309.87
10	551	6121	Health Insurance	26,239.16	26,374.44



10	551	6125	TMRS Retirement	14,594.30	15,685.97
10	551	6127	Worker's Compensation	416.90	441.75
10	551	6209	Other Supplies - Misc.	600.00	600.00
10	551	6210	Clothing Supplies	600.00	600.00
10	551	6302	Maint. & Repair - Equipment	500.00	500.00
10	551	6303	Maint. & Repair - Buildings	500.00	500.00
10	551	6703	Contract Services	15,087.00	15,688.04
10	551	6711	Travel Expense	800.00	800.00
10	551	6721	Education & Training	400.00	800.00
10	551	6783	Telephone	1,800.00	1,800.00
10	551	6911	Machinery & Equipment	1,000.00	1,000.00
10	552	6101	Salaries	49,608.00	51,256.20
10	552	6114	Payroll Taxes	3,795.01	3,921.10
10	552	6121	Health Insurance	6,780.46	6,076.92
10	552	6125	TMRS Retirement	5,189.00	5,438.28
10	552	6127	Worker's Compensation	148.23	153.15
10	552	6209	Other Supplies - Misc.	2,300.00	2,300.00
10	552	6210	Clothing Supplies	150.00	150.00
10	552	6703	Contract Services	15,446.50	16,321.90
10	552	6711	Travel Expense	800.00	800.00
10	552	6712	City Prosecutor Expense	6,000.00	6,000.00
10	552	6717	State Court Cost	230,000.00	200,000.00
10	552	6718	Jury Trial Expense	100.00	100.00
10	552	6720	Credit Card Discount	4,000.00	4,000.00
10	552	6721	Education & Training	600.00	900.00
10	552	6792	Collections Fee	11,000.00	3,000.00
10	552	6799	Other Services - Misc.	160.00	200.00
10	555	6101	Salaries	38,964.05	40,501.59
10	555	6102	Salaries - Overtime	880.03	930.00
10	555	6114	Payroll Taxes	3,048.07	3,169.52
10	555	6121	Health Insurance	14,614.08	6,016.44
10	555	6125	TMRS Retirement	3,261.72	3,476.92
10	555	6127	Worker's Compensation	1,113.82	1,158.20
10	555	6209	Other Supplies - Misc.	400.00	600.00
10	555	6210	Clothing Supplies	700.00	600.00
10	555	6216	Vehicle Supplies - Fuel	1,600.00	2,000.00
10	555	6301	Maint. & Repair - Vehicles	950.00	500.00
10	555	6302	Maint. & Repair - Equipment	2,800.00	2,800.00
10	555	6303	Maint. & Repair - Buildings	2,500.00	1,500.00
10	555	6304	Grounds Maint	3,500.00	2,500.00
10	555	6722	Insurance - Property & Liability	300.00	315.00
10	555	6780	Electricity	24,000.00	24,000.00
10	555	6911	Machinery & Equipment	900.00	900.00
10	561	6303	Maint. & Repair - Buildings	500.00	500.00
10	561	6703	Contract Services	9,013.40	9,013.40
10	561	6722	Insurance - Property, Liability & Bonds	250.00	315.00
10	561	6780	Electricity	4,000.00	5,000.00
10	561	6781	Gas - Natural	1,700.00	1,800.00
10	562	6209	Other Supplies - Misc.	300.00	100.00
10	562	6303	Maint. & Repair - Buildings	8,000.00	500.00
10	562	6703	Contract Services	2,607.00	2,607.00
10	562	6722	Insurance - Property, Liability & Bonds	260.00	315.00
10	562	6780	Electricity	2,600.00	2,900.00



10	562	6781	Gas - Natural	800.00	800.00	
10	580	6320	Maint. & Repair - Streets	135,000.00	135,000.00	
10	580	6324	Maint. & Repair - Signs, Fences, Sidewalks	1,000.00	5,000.00	
10	580	6326	Maint. & Repair - Storm Sewers	15,000.00	11,000.00	
10	580	6722	Insurance - Property, Liability & Bonds	3,000.00	3,000.00	
10	580	6780	Electricity	44,000.00	42,000.00	
10	580	6790	Interest Expense	2,334.28	1,191.76	
10	580	6910	Loan Payment - Principal	26,514.69	27,657.20	
10	580	6949	Sales Tax - Maint. & Repair - Streets	107,000.00	119,000.00	
				Total Expenses:	\$3,531,621.26	\$3,512,777.57
				Total Revenues less Expenses:	\$482.01	\$0.00



2015 - 2016 Court Security and Technology Fund (20) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
20	000	5123	Court Security Revenue	7,100.00	7,100.00
20	000	5124	Court Technology Revenue	6,900.00	6,900.00
20	000	5530	Interest Income	270.00	270.00
Total Revenues:				<u>\$14,270.00</u>	<u>\$14,270.00</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
20	000	6719	Court Security Expense	2,767.92	4,492.19
20	000	6787	Court Technology Fund Exp	0.00	1,367.64
Total Expenses:				<u>\$2,767.92</u>	<u>\$5,859.83</u>

Total Revenues less Expenses: \$11,502.08 \$8,410.17



2015 - 2016 Police Seizure Fund (21) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
21	000	5530	Interest Income	90.00	90.00
Total Revenues:				<u>\$90.00</u>	<u>\$90.00</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
Total Expenses:				<u>\$0.00</u>	<u>\$0.00</u>
Total Revenues less Expenses:				<u>\$90.00</u>	<u>\$90.00</u>



2015 - 2016 Debt Service Fund (40) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
40	611	5101	Property Tax Revenue - Current	315,927.67	326,367.94
40	611	5102	Property Tax Revenue - Delinquent	4,880.00	4,880.00
40	611	5103	Property Tax Penalty & Interest	3,200.00	3,200.00
40	611	5530	Interest Income	900.00	900.00
Total Revenues:				<u>\$324,907.67</u>	<u>\$335,347.94</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
40	611	6790	Interest Expense	90,761.00	82,226.00
40	611	6795	Bond Payments	500.00	500.00
40	611	8000	Bond Payment	200,000.00	215,000.00
Total Expenses:				<u>\$291,261.00</u>	<u>\$297,726.00</u>
Total Revenues less Expenses:				<u>\$33,646.67</u>	<u>\$37,621.94</u>



2015 - 2016 Capital Improvement Fund (50) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
50	625	5530	Interest Income	200.00	200.00
Total Revenues:				<u>\$200.00</u>	<u>\$200.00</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
Total Expenses:				<u>\$0.00</u>	<u>\$0.00</u>
Total Revenues less Expenses:				<u>\$200.00</u>	<u>\$200.00</u>



2015 - 2016 Water Fund (60) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
60	701	5115	Water Sales	1,082,003.49	1,238,356.63
60	701	5116	Tap Fees	6,188.80	46,416.00
60	701	5117	Late Payment Penalty	31,000.00	35,000.00
60	701	5118	Connection & Reconnection Fee	10,000.00	13,000.00
60	701	5121	Water Impact Fee Revenue	110,000.00	165,000.00
60	701	5499	Miscellaneous Revenue	1,000.00	1,000.00
60	701	5530	Interest Income	1,000.00	1,000.00
60	705	5116	Tap Fees	5,613.80	42,103.50
60	705	5122	Sewer Impact Fee Revenue	55,000.00	82,500.00
60	705	5201	Sewer Revenue	917,727.02	970,681.47
60	705	5601	Sanitation Revenue	150,000.00	150,000.00
Total Revenues:				\$2,369,533.11	\$2,745,057.60

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
60	701	6101	Salaries	128,724.80	98,256.60
60	701	6102	Salaries - Overtime	4,725.00	3,794.40
60	701	6114	Payroll Taxes	10,208.91	7,806.90
60	701	6121	Health Insurance	17,689.32	18,190.92
60	701	6125	TMRS Retirement	13,958.85	10,827.61
60	701	6127	Worker's Compensation	3,433.22	2,584.02
60	701	6208	Office Supplies	2,200.00	0.00
60	701	6209	Other Supplies - Misc.	5,000.00	4,000.00
60	701	6210	Clothing Supplies	2,100.00	1,200.00
60	701	6212	Postage	6,200.00	6,200.00
60	701	6216	Vehicle Supplies - Fuel	8,200.00	8,000.00
60	701	6217	Vehicle Supplies - Other	0.00	220.00
60	701	6301	Maint. & Repair - Vehicles	4,950.00	2,000.00
60	701	6302	Maint. & Repair - Equipment	1,000.00	1,000.00
60	701	6303	Maint. & Repair - Buildings	7,000.00	1,000.00
60	701	6330	Maint. & Repair - Water Lines	50,000.00	20,000.00
60	701	6332	Maint. & Repair - Water Storage Tanks	10,000.00	30,000.00
60	701	6334	Maint. & Repair - Pumps, Wells, Motors	35,000.00	40,000.00
60	701	6336	Maint. & Repair - Water Meters	35,000.00	35,000.00
60	701	6703	Contract Services	163,298.50	176,333.50
60	701	6708	Animal Control Services	3,000.00	3,000.00
60	701	6711	Travel Expense	2,500.00	1,000.00
60	701	6720	Credit Card Discount	1,500.00	0.00
60	701	6721	Education & Training	3,000.00	1,000.00
60	701	6722	Insurance - Property, Liability & Bonds	9,000.00	9,000.00
60	701	6731	Public Notices - Advertising	250.00	0.00
60	701	6761	Dues & Publications	300.00	300.00
60	701	6780	Electricity	70,000.00	70,000.00
60	701	6781	Gas - Natural	400.00	800.00
60	701	6783	Telephone	5,000.00	7,500.00
60	701	6786	Returned Check Expense	350.00	0.00
60	701	6790	Interest Expense	220,435.64	296,373.90



2015 - 2016 Water Fund (60) Budget Proposal

60	701	6795	Bond Fees	67,500.00	42,681.12
60	701	6796	CGMA Take or Pay	113,880.00	138,780.00
60	701	6797	DART Water line lease Payment	2,200.00	2,200.00
60	701	6799	Other Services - Misc.	500.00	200.00
60	701	6801	Depreciation	47,250.00	47,250.00
60	701	6911	Machinery & Equipment	4,000.00	1,000.00
60	701	6914	Capitalized Items	0.00	100,000.00
60	701	6916	Loan Payment - Principal	164,519.96	292,723.64
60	701	9811	Transfers Out	16,918.09	26,359.13
60	705	6101	Salaries	87,520.00	166,299.20
60	705	6102	Salaries - Overtime	6,225.00	7,017.60
60	705	6114	Payroll Taxes	7,171.49	13,258.74
60	705	6121	Health Insurance	17,689.32	30,423.48
60	705	6125	TMRS Retirement	9,805.73	18,388.91
60	705	6127	Worker's Compensation	2,215.98	4,096.93
60	705	6209	Other Supplies - Misc.	2,000.00	1,800.00
60	705	6210	Clothing Supplies	2,100.00	2,400.00
60	705	6216	Vehicle Supplies - Fuel	8,200.00	6,000.00
60	705	6301	Maint. & Repair - Vehicles	6,950.00	3,000.00
60	705	6302	Maint. & Repair - Equipment	4,000.00	3,000.00
60	705	6303	Maint. & Repair - Buildings	7,000.00	2,000.00
60	705	6304	Grounds Maintenance	500.00	0.00
60	705	6305	Maint. & Repair - Other	1,000.00	300.00
60	705	6340	Maint. & Repair - Sewer Lines	120,000.00	120,000.00
60	705	6342	Maint. & Repair - Lift Stations	5,000.00	5,000.00
60	705	6344	Maint. & Repair - Sewer Plant	65,000.00	130,000.00
60	705	6703	Contract Services	190,650.00	190,650.00
60	705	6704	Sanitation Contract	150,000.00	150,000.00
60	705	6711	Travel Expense	1,500.00	700.00
60	705	6721	Education & Training	2,000.00	1,000.00
60	705	6722	Insurance - Property, Liability & Bonds	5,000.00	5,000.00
60	705	6731	Public Notices - Advertising	500.00	0.00
60	705	6780	Electricity	49,000.00	60,000.00
60	705	6783	Telephone	1,000.00	2,000.00
60	705	6790	Interest Expense	0.00	36,266.16
60	705	6795	Bond Fees	95,000.00	22,674.84
60	705	6801	Depreciation	47,250.00	47,250.00
60	705	6911	Machinery & Equipment	4,500.00	4,500.00
60	705	6916	Loan Payment - Principal	0.00	155,000.00
60	705	6941	Other Capital Expenditures	176,738.30	0.00
60	705	9811	Transfers Out	52,825.00	50,450.00
				Total Expenses:	<u>\$2,369,533.11</u> <u>\$2,745,057.60</u>
				Total Revenues less Expenses:	<u>(\$0.00)</u> <u>\$0.00</u>



2015 - 2016 Water Fund (60) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
60	701	5115	Water Sales	1,082,003.49	1,238,356.63
60	701	5116	Tap Fees	6,188.80	46,416.00
60	701	5117	Late Payment Penalty	31,000.00	35,000.00
60	701	5118	Connection & Reconnection Fee	10,000.00	13,000.00
60	701	5121	Water Impact Fee Revenue	110,000.00	165,000.00
60	701	5499	Miscellaneous Revenue	1,000.00	1,000.00
60	701	5530	Interest Income	1,000.00	1,000.00
60	705	5116	Tap Fees	5,613.80	42,103.50
60	705	5122	Sewer Impact Fee Revenue	55,000.00	82,500.00
60	705	5201	Sewer Revenue	917,727.02	970,681.47
60	705	5601	Sanitation Revenue	150,000.00	150,000.00
Total Revenues:				\$2,369,533.11	\$2,745,057.60

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
60	701	6101	Salaries	128,724.80	98,256.60
60	701	6102	Salaries - Overtime	4,725.00	3,794.40
60	701	6114	Payroll Taxes	10,208.91	7,806.90
60	701	6121	Health Insurance	17,689.32	18,190.92
60	701	6125	TMRS Retirement	13,958.85	10,827.61
60	701	6127	Worker's Compensation	3,433.22	2,584.02
60	701	6208	Office Supplies	2,200.00	0.00
60	701	6209	Other Supplies - Misc.	5,000.00	4,000.00
60	701	6210	Clothing Supplies	2,100.00	1,200.00
60	701	6212	Postage	6,200.00	6,200.00
60	701	6216	Vehicle Supplies - Fuel	8,200.00	8,000.00
60	701	6217	Vehicle Supplies - Other	0.00	220.00
60	701	6301	Maint. & Repair - Vehicles	4,950.00	2,000.00
60	701	6302	Maint. & Repair - Equipment	1,000.00	1,000.00
60	701	6303	Maint. & Repair - Buildings	7,000.00	1,000.00
60	701	6330	Maint. & Repair - Water Lines	50,000.00	20,000.00
60	701	6332	Maint. & Repair - Water Storage Tanks	10,000.00	30,000.00
60	701	6334	Maint. & Repair - Pumps, Wells, Motors	35,000.00	40,000.00
60	701	6336	Maint. & Repair - Water Meters	35,000.00	35,000.00
60	701	6703	Contract Services	163,298.50	176,333.50
60	701	6708	Animal Control Services	3,000.00	3,000.00
60	701	6711	Travel Expense	2,500.00	1,000.00
60	701	6720	Credit Card Discount	1,500.00	0.00
60	701	6721	Education & Training	3,000.00	1,000.00
60	701	6722	Insurance - Property, Liability & Bonds	9,000.00	9,000.00
60	701	6731	Public Notices - Advertising	250.00	0.00
60	701	6761	Dues & Publications	300.00	300.00
60	701	6780	Electricity	70,000.00	70,000.00
60	701	6781	Gas - Natural	400.00	800.00
60	701	6783	Telephone	5,000.00	7,500.00
60	701	6786	Returned Check Expense	350.00	0.00
60	701	6790	Interest Expense	220,435.64	296,373.90



2015 - 2016 Water Fund (60) Budget Proposal

60	701	6795	Bond Fees	67,500.00	42,681.12	
60	701	6796	CGMA Take or Pay	113,880.00	138,780.00	
60	701	6797	DART Water line lease Payment	2,200.00	2,200.00	
60	701	6799	Other Services - Misc.	500.00	200.00	
60	701	6801	Depreciation	47,250.00	47,250.00	
60	701	6911	Machinery & Equipment	4,000.00	1,000.00	
60	701	6914	Capitalized Items	0.00	100,000.00	
60	701	6916	Loan Payment - Principal	164,519.96	292,723.64	
60	701	9811	Transfers Out	16,918.09	26,359.13	
60	705	6101	Salaries	87,520.00	166,299.20	
60	705	6102	Salaries - Overtime	6,225.00	7,017.60	
60	705	6114	Payroll Taxes	7,171.49	13,258.74	
60	705	6121	Health Insurance	17,689.32	30,423.48	
60	705	6125	TMRS Retirement	9,805.73	18,388.91	
60	705	6127	Worker's Compensation	2,215.98	4,096.93	
60	705	6209	Other Supplies - Misc.	2,000.00	1,800.00	
60	705	6210	Clothing Supplies	2,100.00	2,400.00	
60	705	6216	Vehicle Supplies - Fuel	8,200.00	6,000.00	
60	705	6301	Maint. & Repair - Vehicles	6,950.00	3,000.00	
60	705	6302	Maint. & Repair - Equipment	4,000.00	3,000.00	
60	705	6303	Maint. & Repair - Buildings	7,000.00	2,000.00	
60	705	6304	Grounds Maintenance	500.00	0.00	
60	705	6305	Maint. & Repair - Other	1,000.00	300.00	
60	705	6340	Maint. & Repair - Sewer Lines	120,000.00	120,000.00	
60	705	6342	Maint. & Repair - Lift Stations	5,000.00	5,000.00	
60	705	6344	Maint. & Repair - Sewer Plant	65,000.00	130,000.00	
60	705	6703	Contract Services	190,650.00	190,650.00	
60	705	6704	Sanitation Contract	150,000.00	150,000.00	
60	705	6711	Travel Expense	1,500.00	700.00	
60	705	6721	Education & Training	2,000.00	1,000.00	
60	705	6722	Insurance - Property, Liability & Bonds	5,000.00	5,000.00	
60	705	6731	Public Notices - Advertising	500.00	0.00	
60	705	6780	Electricity	49,000.00	60,000.00	
60	705	6783	Telephone	1,000.00	2,000.00	
60	705	6790	Interest Expense	0.00	36,266.16	
60	705	6795	Bond Fees	95,000.00	22,674.84	
60	705	6801	Depreciation	47,250.00	47,250.00	
60	705	6911	Machinery & Equipment	4,500.00	4,500.00	
60	705	6916	Loan Payment - Principal	0.00	155,000.00	
60	705	6941	Other Capital Expenditures	176,738.30	0.00	
60	705	9811	Transfers Out	52,825.00	50,450.00	
				Total Expenses:	<u>\$2,369,533.11</u>	<u>\$2,745,057.60</u>
				Total Revenues less Expenses:	<u>(\$0.00)</u>	<u>\$0.00</u>



2015 - 2016 Water Debt Service Fund (65) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
65	000	5530	Interest Income	0.00	30.00
65	000	5800	Transfers in	0.00	50,450.00
Total Revenues:				<u>\$0.00</u>	<u>\$50,480.00</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
65	000	6790	Debt Service - Interest Expense	0.00	50,450.00
Total Expenses:				<u>\$0.00</u>	<u>\$50,450.00</u>
Total Revenues less Expenses:				<u>\$0.00</u>	<u>\$30.00</u>



2015 - 2016 S&N Enterprises Fund (80) Budget Proposal

REVENUES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
80	625	5111	S&N Enterprises Lease Income	21,999.96	21,999.96
80	625	5530	Interest Income	30.00	30.00
Total Revenues:				<u>\$22,029.96</u>	<u>\$22,029.96</u>

EXPENSES

<i>Fund</i>	<i>Department</i>	<i>Account Object</i>	<i>Description</i>	<i>2015 Budget</i>	<i>2016 Proposed</i>
80	625	6951	S&N Building Payment	21,999.96	21,999.96
Total Expenses:				<u>\$21,999.96</u>	<u>\$21,999.96</u>
Total Revenues less Expenses:				<u>\$30.00</u>	<u>\$30.00</u>